G. R. S. IX-5]

Previous references.

File No. 5

1910.

(Mus)

Serial Nos.

1—11

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for Feb 19

SUBJECT.

Credit of amounts to Funds.

The file may be looped

Asst G/A

20.2.19

W D 1250—GPB—30,000 28-1-19

Chus

G.R.S. 11] 1910.

GENERAL AND REVENUE SECRETARIAT.

(Murai)

NOTES.

File No. 555-10.

FILE HEADING.

Dasara Subject of 306-10.

Credit of amount to Mur Funds.

From member Mr Dasappa Arsikere Taluk.

No.	Dated	Received

Diary No. 1794	Enclos	Spare Copies	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requesting the Continuance of the present practice of Crediting the Surplus realisations of the temples to the Post Savings Bank, instead of to the Mur funds, as per Circular recently issued by the Comptr.

NOTES AND ORDERS.

Reply of Govt will be enquired into.

Draft Enquiry to Comptr is noted

RG
30/4/11

Done
10/5/11

NOTES—First sheet

GPB—15,000—24-4-09

G. R. S. 12]
General and Revenue Secretariat.

Inwr File No. 555 of 1910

Serial No.	
2	To The Comptr. H-yore Go-1. No 2943 D/ 5 5. 1911 Invites his attention to the above subject and requests a copy of such Circular if issued, together with his opinion on the re-presentation.
	Copy forwarded with D/ of Finance Hassan Sr, for information. No 2914 D 15. 5 1911 —
3	From the Comptroller to Govt No. 890/Mus 26 D 5/12-8-11 Forwards copy of the circular, & with his opinion on the representation The matter has been once fully discussed in M. 7 612-09-1004, & it was finally resolved in that file that the the same may be further discussed along with the R A Subjects of 1910. So that file has also been submitted. It does not seem to be clear what the R A member means also by saying 'According to comptroller's instructions neither the capital nor the interest will be available for the use of the temples.' Submitted for orders. The circular

NOTE — Contn. sheet

Cyclostyled (139)
19/8/11 (PB) —50,000— 12 8 10

General and Revenue Secretariat. File No. 555 of 1910.

Serial No.

issued by the Comptr. on 19.1.09 in the matter was subsequently approved in G.O no. 477-04/m 7612 09-4 & 17-8-10 The statement of the member that neither the capital nor the interest will be available for use in the Temple seems to be far from the truth. The member may, if approved, be informed that the G.O in the matter & the Comptr's instructions complained of only prohibit the investment of Temple funds in Savings banks except pandaal funds & does not work as a hardship to any institution?

As for the last para of the Comptr's letter, may the Dy Comrs be asked to submit a list of institutions with funds at their credit available for investment?

RL (26) 19.8.11

Submitted to Hon'ble Member in charge. The order issued in August 1910 (Flag C) appears to be enough for all purposes. Draft G.O. No. 2126-35 dated 2.9.11 Mem. 638-09-4

Corrected with Hon'ble Member's Put up herewith draft G.O. dated 22/8/11

Note - Contin sheet

GPB—1000-26-6-11

F.R.S. 12]
General and Revenue Secretariat.

Jung File No. 555 of 1910-11.

Serial No.

Submitted to Legislative Council

In passing this order of August 1910 this subject was reserved for further consideration at the Representative Assembly. The matter has been further considered and this order of Feb: 1911 issued.

The attention of this Representative Assembly member may be invited to this order of Feb 1911

9/

Chintamanrao

22/8/1911

Yes -

Have no annual Statement showing amounts belonging to Legislature? If not, a Statement is very necessary -

23/8/11

Portion draft accepted
I shall take up this other portion after this draft is issued

22/8/1911

Draft Subs

Please revise

22/8/1911

Revised draft Subs. as indicated

GPL (139) 28/8/11

28/8/1911

NOTE—Contn. sheet.

GPB—50,000—12 8 10

G. R. S. 12]
General and Revenue Secretariat.

Mur File No. 555 of 1910

Serial No.	
4	To Mr. Dasappa, Arasikere Taluk (through the Dy Comm Hassan Dt) No 598 dt 11.9.1911 Invites his attention to G.O. No 2124-33 dt 22-2-1911, for Mur 638-09 4 warding copy of the same for information. —

Resubmitted to the Moderate with D/Ce & the Councillor's remark about annual statement of amounts due by & to each institution.

Rc 18.9.11 Resubmitted to the Councillor in continuation of remarks recorded on this file on 8th instant with details of amounts due to & from each institution. In compliance with the orders of Rajamanya Parish for the month of May 1911 as sent herewith

4-9-11 The statement showing the details of collections for the month of May 1911 sent herewith is found correct. The explanation is that expenses incurred in March 1911 could not be realised in time for the receipts of that month. In regard to the remaining charges

NOTE.—Contn. sheet.

BPG—55,000—27-4-09

G. R.S. 12]
General and Revenue Secretariat.

Mutz. File No 555 of 1910-11

Serial No.

Sample a Sum of Rs 15 a month sanctioned Awkal Station Library Station Westbound does not appear to be shown in this account Sunday when entries in accounts from Tapal funds and books carried out by the P W Deptt the Comptroller forces the amount at the credit of the P W Deptt-Perhaps he communicates this to the Dy Com, but I am not sure that this is communicated to the Tapals and noted in the account to have the pay of the Magazine Sub of the Dak Office at Bagan is paid from the Tapal funds the payment does not appear to be noted in the Tapal a Telegraph accts thus arises the discrepancy.

For purpose of reference I put up herewith the No 273 of 1906 noted in pencil with heading Discrepancy. The discrepancy between the accounts of treasures shown by the Comptroller and the Telegraph accounts referred to therein

We might call for the Viewing

The Comptroller may be consulted accordingly when the means of avoiding the discrepancy and orders passed.

Submitted for orders

All right

19/2/12

21/2/12

NOTE—Contn sheet

OPB—50 00, 4.12 8 10

7

G.R.S. 12]
General and Revenue Secretariat.

M.F. File No. 555 of 1910

Serial No.

Forwarded unofficially to the Comptroller.

By order

23 Feb: 1912

Secretary to Govt.

80 360 d/26 3 12

Mur U.O. No. 16 of 1911

COMPTROLLER'S OFFICE, CIVIL BRANCH, 24 FEB 1912 BANGALORE. MYSORE GOVT.

R 98

VII 26/3/12

1. The Mzural Superintendent states that the balances of Institutions as recorded in the Taluk accounts differ from those recorded in the Comptroller's books. It is not very clear what particular account he refers to of the Talluks. If it is the one recorded in Form No. — a sample of which is enclosed in the Secretariat File (accounts for May '11 of the Muzral Institutions of the Chandragandagar Taluk), there could certainly be no agreement between the balances given there and those in this office.

2. That form includes certain items both on the receipt and disbursement sides, which are not taken into account in this office, in working out the balances. This is because such items are received and not remitted by the Hundis or temples, into the Government Treasuries, and or. Pagadi for expenses as required, but are retained in their Hundis and expended also as required without the sanction

NOTE—Contn sheet

G.R.S. 12]
General and Revenue Secretariat.

Inward. File No. 555 of 1910-11

Serial No.

knowing anything about them. And as the accounts of this office are entirely based on the receipts and payments made on their behalf at the Government Treasuries and reported to this office monthly through subsidiary statements, items not appearing in the Treasury accounts, do not appear in the accounts of this office- e.g., the income from a Puduvat amount which is taken as a receipt of the temple in the printed statement, is not remitted to Treasury and consequently does not enter into our accounts. In the particular statement of Chamarajnagar Taluk for May 1911, there is another item viz., Rs.200 and odd under Kanikes &c. This too has not been remitted into the Treasury, as it does not appear in the Treasury accounts of that month. It may be argued that as such amounts are taken on both the sides of the account, the balance is not affected. But it may be stated that in some cases the amount shown as a receipt may not all be expended in the same month, in which case such items affect the balance also. So long as the managers of the temples are allowed to retain any kind of receipt of the temples in their own hands and permitted to expend them as received without first remitting them into the Treasury, this difference between the accounts of the Talukas and those of this office will continue.

3. Another cause of difference is due to the

Note—Contn. sheet.

Serial No.

amounts withdrawn from Savings Bank accounts being shown as a receipt in the Taluk accounts, while they are not taken into the accounts of the Institution in this office. As the amounts deposited in these Savings Banks accounts are not of the nature of Puduvat Funds, circulars were issued long ago to close those accounts by transfer credit of their balances to Muzrai Funds. Many of them have since been closed, but still there are some that are not closed. A list of such accounts in each Taluk Treasury is now compiled in this office and sent to the Treasury with a view to getting them closed. The differences in the two sets of accounts due to this cause, are now reduced a great deal.

4. There are only two Institutions the Chamarajeswari and Kalasa Temples, the transactions on account of which appear in places other than that in which the temple is situated. Steps will be taken to intimate these transactions periodically to the Amildars of Chamarajnagar and Hudegere.

5 Government grants towards the construction and repairs of temples, are treated in the accounts of this office as a receipt to the temple, and when it is placed at the disposal of the P.W.D. to carry out the ~~whole~~ work or at the disposal of the Revenue authorities, as an expenditure out of temple funds; these transactions are now intimated to the Deputy Commissioners of

Districts

Serial No.

Districts regularly by this office.

6. The causes of difference may therefore, be summarised as follows:-

(1) The inclusion in the Taluk accounts of some items of revenue of the temples which are not remitted into the Treasury and consequently not taken into the temple accounts in this office.

(2) The inclusion in the Taluk accounts of items of expenditure incurred by the Managers, out of money come into their hands from other sources, and not from that drawn on bills from the Government Treasury.

(3) Omission in the Taluk accounts of some items of expenditure incurred in places other than the one at which the institution is situated.

(4) Omission in the Taluks to note the grant by Government of contribution for construction or repair of temples &c.

(5) The maintenance of separate Savings Bank Accounts in the Taluk, on behalf of temples with deposits that are not of a Puduvat nature.

7. The remedy in each of these cases for avoiding the differences between the two sets of accounts, suggests itself.

8. To avoid differences arising from No.(1) the Taluk authorities should be directed to remit into the Government Treasury all revenue of the temple

GPB—55,000—27-4-09

coming

G. R. S. 12]
General and Revenue Secretariat.

Inuz File No. 555 of 1910-11.

Serial No.

coming into their hands, and not to utilise such revenue for any expenditure directly. This direction has already been given in G.O.No.2165-74 dated 28th January 04, but it is not strictly attended to in the Districts. The income from the Puduvat Funds, may or may not be made an exception. If made an exception, the receipt on this account and expenditure therefrom should be shown separately from the others on both the sides. If not made an exception, the interest on the Puduvat fund should be drawn from the Treasury by transfer credit to Muzrai Funds and when required for the particular seva, drawn on bills from the Treasury just like any other charge. The scale of expenditure of the temple fixed by Government should include this expenditure also.

9. To avoid differences arising from (2), the Taluk authorities should be directed not to spend any money except that drawn on regular bills from the Treasury. In other words, the source from which they can get money for expenditure, should be restricted to amounts drawn from the Treasury.

(3) There are very few temples or other institutions the funds of which are spent in places other than the one at which they are situated. In these cases, this office will intimate to the Taluks monthly the expenditure so incurred out of their funds.

(4) The adjustment of these grants, when sanctioned by Government

Note.—Contn sheet.

GPB—55,000—27-4-09

Serial No.

Government to the credit of these temples, and their adjustment by debit when the grant is placed at the disposal of the P.W.D., are all intimated to the Deputy Commissioners of districts even now and will be continued to be intimated.

(5) Most of these accounts are now closed and their balances transferred to Muzrai Funds. There are still a few not so closed, but steps are being taken to have them closed, and there is not much fear of these accounts giving rise to any differences in balance.

10. On calling for certain information from the Districts to reconcile the balances of Muzrai Institutions in them, it is learnt that no accounts are maintained for them in some Taluks and Districts. They should therefore be directed to maintain in future regular accounts for them and to compare and reconcile the figures furnished to them periodically by this office.

11. Monthly Talukwar statements of receipts and expenditure, both cash and adjustments, will be forwarded to the Districts from this office, from July last.

12. I think that, if the above points are attended to regularly, there will be little cause for differences in the balances of Institutions arrived at in the Taluks and in this office.

I agree generally with the above note of Assistant Comptroller in charge of Muzrai Accounts and think

Note—Contn sheet

GPB—55,000—27-4-09

G.R.S. 12]
General and Revenue Secretariat.

Inward: File No. 555 of 1910-11.

Serial No.

that the difficulty in question will be solved, if the suggestions made by him are carried into effect.

J. Chatterton
Comptroller.
K.S.

The ~~suggestions~~ alterations and improvements suggested in the above note in the manner of keeping these accts may, perhaps, be communicated to the Dy Comrs for report as to whether there are any practical difficulties in their working, and if not, whether they may be adopted in entirety.

1st Connection.
543
Yes.

kg
6.5.12

Draft m 8/5/12.

Draft subs accordingly

C&A (139)
10/5/12.

Issue m
11/5/12

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

Misc. File No. 553 of 1910

Serial No.	
5	To The Dy Commrs of Dhb No 2749-56 dt 14.5.1912 Requesting them to give their opinion on the proposals made by the comptr. & to state whether there are any practical difficulties in carrying out the suggested alterations & improvements. —
Sdw	
6	~~From the D C. Mysore No. 202 dt 16-10-12 Submits his opinion.~~
6	From the D. C. Chitaldroog No. 168 dt 21-9-12 Submits his opinion in the matter
7	From the D.C. Mysore No. 202 dt 17-10-12 Submits his opinion in the matter
8	From the D. C. Shimoga dt No. 182/Mug 52 dt 4th Decr. 1912 Submits his opinion in the matter
R.R.	From the D.C. Kadur No. 248 dt 27-12-12 States that he will submit a report after receipt of opinions from Amildars
9	From the D C Bangalore No. 364 dt 17-2-13

NOTE—Contn. sheet.

GPB—50,00 ; - 12-8-10

(15

G. R. S. 12]
General and Revenue Secretariat.

Jmcz File No. 555 of 1910

Serial No.	
	Submits his opinion
10	from the D C. Tumkur
	No 438 dt 9-3-13.
	Submits his opinion.
11	From the Dr Comr, Kadur Dt
	Letter No. 250 dt: 15.11.13.
	Submits his opinion in the matter.
	Draft letter to the Dr Comrs of Kolar & Hassan
	from whom the replies are due, is put up
	Dft (65)
	3/12
	Dft
	18.12.13
	Nos 1642-43, Reminders to DCs Kolar & Hassan.
	required. The forms of account.
	now, to be maintained provide
	safeguards to see that no variation
	exists in the accounts maintained
	in the various offices. At my repre-
	the Comptroller has kindly deputed
	an officer to scrutinize the forms
	of accounts proposed to be maintained
	in important institutions [illegible]
	[illegible]

NOTE—Contn sheet.

GPB—50,00 - 12 8 10

Serial No.

coordinated so as to ensure
Correctness. Before adopting the
terms and instructions finally the
points arising in the discussions
in this file will be kept in view?
separate note ...

Sd
1.2.19

Dy Secy.

2987-310
13.1.14

Sir,

I hope that it is proposed to secure
an accurate & authenticated record in the very near
future alone of the referred matters

Sd
13.1.14

The papers may be lodged.
Let me have a precis for perusal before ...

Sd
15/1/19

A precis prepared in the form of a statement
for ready reference is subd

Sd
14.2.19

Secy)

Sd
14/2/19

Sd.
19/2/19.

Hon'ble Mr. ...
Hon'ble Mr. ...

GPB—60 000—7 11 13

17

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191 .

Serial No.

been taken until in the detailed instructions. Any matters requiring how instructions to be kept and maybe taken up separately for further consideration. This file may be closed

lch
20.2.19

17

LD
20/2/19.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20 3 19—S.

Mw-F. 5.55-A—1

SUBJECT No. 306.

Credit of amounts to Muzrai Funds.

Mr. Dasappa, Arsikere Taluk.

1794

Summary of discussion.—The Comptroller has recently issued a circular that the realisations of the temples should after incurring the necessary expenditure in connection with such temples be credited to Muzrai Funds, instead of the present practice of crediting to the Government Savings Bank. According to Comptroller's instructions neither the capital nor the interest will be available for the use of the temples. It is therefore prayed that the old practice may be allowed to continue.

Reply of Government.—Will be enquired into.

G.R.S. 29A]

1900. 11

1294/15/11

From

Secy. to the Govt. of His Highness
the Maharaja of Mysore,
Genl. and Rev. Dept.

To The Comptroller
Bgrk

Dated 15th May 1911
Despatched

Received

General No. 7943
Genl. No. 555-6-9

Enclosure No.

Has the honour to
invite his attention to
Subject No 306 moved
at the Dasara Repr:
Assembly of 1910 regarding
a circular issued by
him and said to
have caused inconvenience to temples,
and to request that
if such a circular has
been issued, a copy
thereof may be sent to
this Office, together with his
early

7482/1/15

MGCPB--20,000--16-2-05

20

Opinion on the representation of the members ~~as possible~~.

By order

[illegible]
10/5/11
[illegible]

30/4/11

Copy forwarded to the Dy Cmr Kassam Dt for information.

V° 2944 - 15/5/11.
Final 555-10-2 -

S.O.

[illegible]

D 249

55-10-3

.....Department.

190

From

J. S. CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

... .Esq.,
Secretary to the Govt of Mysore,
.....*Dept.*

Dated

Despatched 12th August 11

Received

No...890.....

Aug 26 Encl 1.

Subject Matter.

Enclosing copy of
Circular No 4053-4060
S.B 815-22
for information and
observing that Pudumet
Funds may be allowed interest.
It also prohibits the deposit
in Govt Savings Bank
of the Pudumet
funds.

GPB—1,030—26-7-08

DIARY No. 2409

10 11 12

SECTION Muzrai

FILE NO. 555-10

SERIAL NO. 3.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 890

Muz No. 26

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 5th August 1911.

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc,.
Comptroller to the Govt. of
His Highness the Maharaja of Mysore.

To

...C.S...Balasundaram..Iyer,.....Esq., B.A.,
Secretary to the Government of Mysore,
General..and...Revenue..... ...*Department.*

With reference to your docket No.2943 dated 15th May 1911 inviting my attention to Subject No.306 moved at the Dasara Representative Assembly of 1910 regarding a circular issued by this office, I have the honour to state that the circular referred to is apparently the one issued in January 1909, a copy of which is herein enclosed for information as desired. It is based on Rule 19 of the Government Savings Bank Rules, and prohibits the deposit in Government Savings Banks, of the funds other than Puduvat funds of Muzrai institutions. In this connection, I beg to invite your attention to Government Order No. 477-84/Muz.612-09-4 dated 17th August 1910 passing orders on a similar representation made by the Deputy Commissioner of the Tumkur District.

There is nothing in the circular against the capital or the interest being made available for the use of the temples. On the other hand, the funds of many of the temples, aggregating about

about 6 lakhs, have been invested in Government of India Securities, and the interest accruing thereon is being added half-yearly to the funds of the temples concerned. And whenever Government has found it necessary to sanction any useful expenditure they have sanctioned it from such funds. The circular only prohibited the investment of such balances in the Government Savings Bank. And this prohibition should, I think, continue, ~~as already stated under the Savings Bank Rules~~. Otherwise Government would be paying interest on balances resulting from savings in the grant for expenditure, made by itself, or in other words Government would furnished the principal for investment, and pay the interest also on such investments. The other objection to their investment in Government Savings Bank, is that it would not be possible for the audit office to control the expenditure of the temple incurred out of money drawn from Savings Bank deposit accounts. The audit checks to be applied in the case of withdrawals from such deposit accounts are different from those required in the case of expenditure against Muzrai funds. In very many instances, it has happened that the Audit office was not even aware of expenditure incurred by ... Amildars and Deputy Commissioners out of Savings Bank deposit amounts in favour of institutions till such expenditure was .. casually referred to in Government orders sanctioning certain other charges of the Institution.

If the balance at credit of any institution admits of its investment, steps will be taken for doing so in the Government of India Securities, on such balances being intimated by the Deputy Commissioners.

I have the honour to be,

Sir,

Your most obedient servant,

For Comptroller.

From

S. Chakravarti Esq., M.A., F.R.A.S., Etc

Comptroller, Mysore Government.

To

The Deputy Commissioners

Treasury Department of Districts

Dated 19th January 1909

No. 4053-4060
S.B. 815-22.

Has the honor to observe that the instructions, issued by this office to close such of the Savings Bank accounts of the Muzrai Funds as do not relate to Puduvat Funds, have not been attended to as yet. It is also observed that new accounts of the kind are being opened. The information, called for as regards the accounts which relate to Puduvat Funds, has not been furnished in spite of reminders issued. As, in the absence of correct information, it is difficult for this office to distinguish between the accounts of Puduvat Funds and those of other Muzrai Funds, this office is compelled to allow no interest for this year on all Muzrai accounts till the information already called for as regards such accounts already opened is furnished

2. In the case of accounts which will be opened hereafter, it is requested that the index cards and the monthly journal of deposits should distinctly state in red ink whether they are Puduvat Funds or not and if they are for Puduvat Funds, the name of the donor and the purpose for which invested.

invested may invariably be inserted. In the absence of these details, the accounts will be treated as relating to only Muzrai Funds and no interest allowed.

sd/M. A. Srinivasachar
Assistant to Comptroller

Copy

M. R.

A Balakrishnan
Superintendent.
Comptroller's Office

G.R.S. 26]

File No.

Serial No.

Diary No. of letter replied to

No.

General and Revenue Secretariat

( )

, the 19 .

Date of issue

Signed by

To

(Through the Dy Comr, Hassan/Chikmagalur

with reference to (Subject

No 306 brought up before the

R. Assembly (1940), by Sri D. Devaraj,

member for

~~of the Arsikere Taluk, com~~

Urging that, according to

~~issued a~~ letter to the effect

Circular issued by the ~~Comptroller~~

~~directing that~~ the surplus

realisations of temples to be

Credited to Muzrai Funds instead

being

of ~~deposited~~ in Govt Savings

Bank as was being done before

over.

SUBJECT.

either the capital nor the interest

Such realisations will be

available for the use of temples,

the said R attention of the

R. A member is invited to

G. O. No 2124-38/M.7 638-09-4

22-2-1911 a copy of which is

enclosed herewith for from which

it will be seen that the

interests of institutions are

safeguarded and that provision

has been made for the invest-

ment of Surplus funds

By order

28/8/1911

for Secretary

RL

28/8/11

List of enclosures,

Dy Regr R (139)
28/8/11

Copied by

Examined by

GPb—20,000—2-9-10

Government of His Highness the Maharaja of Mysore.

General & Revenue Secretariat.

No. 2749-56 Ex, Dated Bangalore the 14th May 1912.

Mus. F. 555-10-5

C I R C U L A R.

In the matter of the accounts of Muzrai Institutions in the State, it is observed that considerable differences exist between the accounts maintained in the Taluk offices and submitted for the information of Government in the form of monthly Muzrai returns, and those recorded in the Comptroller's books. The Comptroller to Government, who was consulted as regards the steps that may be taken for avoiding these differences, has embodied his suggestions in the accompanying Note.

2. The Deputy Commissioners of Districts are requested to favour Government with their opinion on the proposals, and to state whether there are any practical difficulties in carrying out the suggested alterations and improvements, in the manner of keeping these accounts, and, if not, whether the suggestions may be adopted in their entirety.

By Order,

Fair draft

For Offg. Secretary to Govt.

To

The Deputy Commissioners of Districts.

F.R.N.

28

G.R.S. 28]

File No. 555- ao

Serial No.

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

( )

READ—

, the 19

Date of issue 14-5-1912

Signed by Mr R Ramachandra Iyer

Circular ORDER ~~THEREON~~.—No.

In the matter of the accounts of Munsiffs within the State, it is observed that ~~there~~ considerable differences exist between the accounts

with a view to avoid the differences that ~~exist~~ at present exist between the accounts of Munz. Courts maintained in the taluk

over.

SUBJECT.

GPB—10,000 - 29 9 10

and submitted for the ~~f~~ information of Govt in the form offices / and those recorded 29 of Monthly Mugam returns, ~~from~~ in the comptroller's books. ~~And~~

~~The latter officer~~ Comptroller of Govt, who was consulted ~~in the matter of~~ as regards the steps that may be taken for avoiding these diffs. has embodied his suggestions in ~~submitted to Govt~~ the accompanying Note.*

The Dy Comrs of districts are requested ~~to~~ favour Govt with their opinion ~~to report at an early date~~ on the proposals and to state ~~as to~~ whether there are any practical difficulties in carrying ~~working of~~ out the suggested alterations and improvements, in the manner of keeping these accounts, ~~suggested in the above note~~, and, ~~if not~~ if not, whether they suggestions may ~~they~~ be adopted in their entirety.

* paras 1 to 12 of the Comptroller's Note on pp 7 to 13 of the Office Note in the file to be copied separately

10/5/12.

For offg. Secy,

10/5/12

Dy Comrs of districts.

20

DIARY No. 560

10/12-12/13

555-A

SIL. No. 6

1912

From The Deputy Commissioner Chitaldrug

To The Secretary to the Govt. of Mysore Com + Rev: Dept. Mysore in Branch Bangalore

Dated 21-9-12

Rec'd

No

Forwarding an application of the Maintenance of the allegations in respect of

No 168/30

Office of the Deputy Commissioner,
Chitaldrug District.
Dated Chitaldrug, 21st September 1912 .

From

K. Chandy Esquire, B. A.,
Deputy Commissioner,
C h i t a l d r u g.

To

K. R. Sreenivasaiyengar Esquire, M. A.,
Officiating Secretary to the Government of
His Highness the Maharajah of Mysore,
General and Revenue Departments (Muzrai).
B a n g a l o r e.

S i r,

Adverting to your circular No. 2749-56/Muz.F.555-10 dated the 14th May 1912, forwarding for an expression of my opinion, the Comptroller's U.O.No. 360 dated the 26th March 1912, in re- the maintenance of Muzrai accounts by the Taluk authorities, I have the honor to state that the suggestions conveyed in Paras 8 and 9 may be adopted with advantage. But the monthly statements of Muzrai Funds rendered by the Taluk, need not include the sums invested either in the Government of India Pro-notes or in the Savings Bank accounts. It shall include only such sums as can be drawn from the Treasury.

2. The existing practice in the matter of rendering accounts (1) to the Muzrai Superintendent (2) to the Deputy Commissioner and (3) to the District Treasury Officer, may be simplified as no action is taken either in the Muzrai Superintendent's office or in the District Treasury on the receipt of the Taluk accounts. Only one copy may be prepared at the close of each month, with the Treasury certificate both for receipts and expenditure and forwarded to the Deputy Commissioner for co ntersignature. An abstract thereof may be recorded in the Deputy Commissioner's office and transmitted to the District Treasury officer for submission to the Comptroller, as a sub-voucher to the credit and debit statements prepared for each month. The Comptroller may be requested to render to the Secretariat, an abstract of receipts and

and expenditure prepared Talukwar and institutionwar, major ones being accounted for individually and the minor ones of each Taluk being clubbed together as one.

3. The monthly Talukwar statements of receipts and expenditure promised to be sent by the Comptroller, may be caused to be forwarded from July 1912.

4. Exception however will have to be made in the case of one or two institutions such as the Harihareswara Swamy Temple at Harihar, wherein the Dharmadarsis desire to have the sole management of the Funds at the credit of the temple. In the case of such institutions, a Savings Bank account may be allowed to be opened with the special privilege of drawing interest on all sums deposited in the Treasury. No seperate account need be maintained by the Taluk authorities for such institutions. All grants either for the establishment charges or for any other purpose made by Government may be transferred to the Savings Bank account. The Chief or managing Dharmadarsi formally appointed by the other Dharmadarsis may be empowered either to deposit or to withdraw sums as many times in a month as necessity arises. The usual practice will have to be relaxed as a special case.

5. In the case of Puddivat accounts deposited with private persons on payment of interest periodically towards the conduct of special services on stated occasions, a separate account shall be maintained by the Dharmadarsis themselves and particulars of receipts and expenditure furnished in the annual accounts submitted by them. A careful scrutiny shall also be made by the inspecting officers at the time of each inspection which shall be regulated by Government.

6. For the efficient discharge of work both in the Taluk and District offices, senior officials with good experience both in accounts and correspondence should be entrusted with the Nuzrai work. An allowance not exceeding 5 per cent of the annual receipts of all the institutions in the District may be ratably distributed

distributed among the officials engaged in this work. This allowance may be calculated on the average receipts and expenditure fixed for each office. If these suggestions commend themselves to Government, I shall submit definite proposals on receipt of final orders.

I have the honor to be,

S i r,

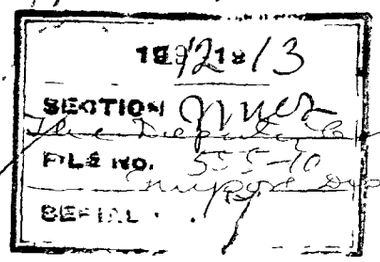
Your most obedient servant,

Deputy Commissioner,

Chitaldrug District.

R.Mitty.

DIARY No. 703



From The Deputy Governor,
Supply Branch.

To The Secretary to Govt.
Special Duty Deptt.,
Military Branch.

Dated 16-10-12

Despatched 17-10-12

Received

General No. 202
No.

Enclosure No.

Serious Opinion in
regarding the suggestion
of the Tamil Trouble, in
re. unfolow known
element.

Deputy Commissioner's

Office, Mysore District.

Dated, Mysore 9th October 1912.

No. 202

From.

K. Krishna Iyer Esqr.,

Offg: Dy: Commissioner,

Mysore District.

To K. R. Srinivasa Iyengar Esqr.,
M.A.,

Offg: Secy. to the Govt.
of Mysore,

Genl and Revs. Depts.

Mukrai Branch.

Sir,

In reply to your circular

No 2749-56/Mukr. 7. 555-10 dated

14-5-1912 Calling for my opinion

in the matter of adopting the

suggestions

suggestions of the Comptroller to maintain uniform accounts of Municipal Institutions in the Taluk and Comptroller's offices, I have the honor to state that the suggestions may with much advantage be followed in entirety.

2 I am of opinion that the Endowment funds must be allowed to be kept in the Savings Bank account and the intended Seva be performed from the interest accruing therefrom.

3 On receipt of Govt. orders

Orders on the subject circular

Orders will be issued to all

Builders to credit all amounts

irrespective of the source

from which they are received

to the accounts of the respective

institutions and thereafter

any amount required for

expenditure from the Treasury

on bills signed by them care

being taken to note on the

bill the date on which the

said sum was credited

to Treasury and the

amount at the credit

of

of the Institution on the

date of drawing the bill.

I have the honor to be,

Sir,

Your most obedient Servant,

H. Williams

Offg. Deputy Commissioner,

Gwalior District

VII 6/12

1912.

DIARY No. 950

10/12/13
SECTION Muz
FILE No. 555-10
[illegible] No. 8

From K. Srinivasa Row, Esquire,

Deputy Commissioner,

Shimoga District.

To K.R.Srinivasa Iyengar,Esqr.,M.A.,
Offg. Secretary to the Government
of Mysore, Muzrai Department.
Bangalore.

Dated 4th December 1912.

Despatched

Received

General No. 182/Muz-52
No.

Enclosure No. /.

Submits opinion on the keeping of muzrai accounts ——

No.182 Encl
mz352
37

Office of the Deputy Commissioner,
Shimoga District.
Dated Shimoga, 4th December 1912.

From

K.Srinivasa Row, Esquire,
Deputy Commissioner,
Shimoga District.

To

K.R.Srinivasa Iyengar, Esquire, M.A.,
Offg. Secretary to the Government
of Mysore, Muzrai Department.
B a n g a l o r e.

Sir,

With reference to your Circular No. 2749-56/Muz 555-10 dated 14th May 1912, calling for my opinion on the proposals of the Comptroller in the matter of reconciling the balances at the credit of Muzrai institutions according to the accounts of Taluk Offices and the figures arrived at in the Comptroller's Office, I have the honour to state as follows:-

2. Para 6 of the Comptroller's Note summarises under five heads the causes of the differences between the figures of Taluk Offices and those of the Comptroller which will be dealt with in order.

3. It is not possible to insist always that all items of Revenue should be credited into the Treasury before they are actually spent. Exceptional cases do occur when the rent or subscriptions due from devotees have

to

to be collected only on occasions of Special expenditure such as Car festivals and have to be spent then and there either for special services in the institutions, or for the feeding of the priligrims that congregate at such times. The situation of the institution at a distance from the Taluk Treasury and the urgency of the occasion would render it impossible to credit the collections to the Treasury and draw the amounts required for expenditure on bills. In such cases, the Managers should have discretion to spend the collections then and there, and submit accounts and vouchers to the Taluk Office immediately afterwards Except under such unavoidable circumstances, the procedure advised in para 8 of the Comptroller's note is invariably followed.

4. The next point in importance is the maintenance of Savings Bank accounts in favour of Muzrai Institutions. The Comptroller in para 3 of his note observes that the funds deposited in Savings Bank accounts are not of the nature of Pudvat funds. In several instancee Pudvat funds are invested in Government Savings Bank and the interest realised thereby is utilised for special purposes. In addition to pudvat funds, amounts are invested in Government Savings Bank by the devotees or from the income of the lands of Muzrai institutions to accumulate funds for their repairs or similar other purposes and there is no irregularity in such a procedure (vide G.O. No. 1837-8/Muz 285-11-2 dated 8-2-1912). Moreover, the

the restriction to credit to Muzrai funds the entire revenues of Muzrai institutions seems to apply with the exceptions noted above only to the institutions which are directly under the management of Government and not to Muzrai Institutions under the control of private managers. In this view, I am supported by the Comptroller (Vide copy of his docket No. 7421 /G.A. No. 731 dated 4-6-1912 enclosed.) The object of the managers of such institutions in keeping the funds thereof in Government Savings Bank is to augment their limited resources by the interest derived from the investment for the benifit of the institutions and there seems to be nothing irregular in such a procedure. A wholesale closing of Savings Bank accounts in favour of Muzrai Institutions does not appear to be called for.

5. There is nothing to be added to the remarks of the Comptroller in para 9 against heads (3) and (4).

6. Two other causes which have contributed to differences between the figures of Taluk Offices and those of the Comptroller have not been dwelt upon in his note under advertance: (i) Omission to regularly note in the accounts certain items of receipt and expenditure as they occur; and (ii) Omission to note the receipts of institutions to proper heads.

7. Of these, the first has been one of frequent occurrence in Taluk Offices, and occasionally in the Comptroller's office also, as ascertained in the course of verification of the balances of some Muzrai institutions in this District. The Second is one occuring in Taluk Offices.

8. Monthly Talukwar ledgers, referred to in para 11 of the note have not been received from the Comptrollers office in this District.

9. The maintenance of institutionwar ledgers and other registers prescribed in the Comptroller's Circular No. 2061-51 dated 28-10/2-11-04, both in the Treasury and Revenue Departments of the Taluk and District Offices, has to be insisted upon. To do this work satisfactorily and to properly attend to the records relating to Muzrai institutions involving complicated issues, it seems necessary to strengthen the Muzrai establishment in the District and Taluk Offices.

10. So far as this District is concerned, there are two officials, one on Rs. 35/-, and another on Rs. 15/- to do the Muzrai work in the District Office. Except in the Shimoga and Thirthahally Taluks where one of the Gumastas has been deputed solely to do the Muzrai work to the detrementary of their legitimate duties. This work is being attended to as a rule by the Head Gumasta in ~~such~~ each Taluk in addition to his other

other duties. The failure to maintain properly the accounts of Muzrai Institutions, pointed out in para 10 of the Comptroller's memo, may be ascribed to the want of a proper Muzrai establishment in Taluk Offices, With the increase in the ~~member~~ number of institutions that are coming every year under the direct management of Government, the necessity of devoting greater attention to the affairs of Muzrai institutions forces itself on the attention of District and Taluk Muzrai Officers, and this demands the necessity of having atleast one official in each Taluk of the Status of a Revenue Gumasta, and two officials in the District Office.

11. In this connection, I would invite attention to para 7 of Government Proceedings No. R. 1405-15 L.R. 203-10-2 dated 7-9-1912, passaing orders on the revision of the establishments of District Offices, and respectfully submit that, if as directed therein a ~~invice~~ novice on Rs. 20 in the District Office is entrusted to deal hereafter with the heavy files of the Muzrai Department in addition to the work of attending to the accounts of Muzrai institutions, the result would be far from satisfactory I would therefore, suggest that in the interests of the efficiency of the Department, there may be no curtailment in the existing Muzrai establishment in this District and that sanction may be accorded to the entertainment of one additional hand in each

Taluk

Taluk Office to attend the Muzrai work. The cost of this -- establishment may be temporarily borne by the several institutions in each taluk.

I have the honour to be,

Sir ,

Your most obedient servant,

Deputy Commissioner,

Shimoga District.

D.S.

From

J.S. Chakravrathi, Esquire, M.A., F.R.A.S.,
Comptroller to the Government of H.H. the
Maharaja of Mysore,

To

The Deputy Commissioner,
Shimoga District.

Dated 4th June 1912.

No. 7421/ G.A. 731.

With reference to his docket No. 3868 dated 14th May 1912 requesting to be informed whether the funds of Muzrai Institutions under the management of private individuals may be kept in Savings Bank, has the honour to reply in the affirmative. Such accounts are to be treated as private accounts.

Signed. L.Bistopanth Badami.
Assistant Comptroller.

" C O P Y "

D.S.

Deputy Commissioner,
Shimoga District.

VII
24/12/12

1912-13.

From

The Deputy Commissioner
Kolar District

DIARY No. 1046

19/2-1913

FILE No. R555-29

SERIAL No. G.R.R. Govt.

to the
Commissioner,
Bangalore.

Dated 24 12 12

Despatched 29

Received

General No. 248

No.

Enclosure No.

States that a return
has been submitted
showing the Municipal accounts
of receipts & expenditure
from municipalities

—o—

Office of the Deputy Commissioner
Kadur District
Dated Chikmagalur 24-12-1912.

From

A. Subramanya Iyer Esq B.A.
Deputy Commissioner
Kadur District

To.

K. N. Seshagiri Iyengar Esq. M.A.
Secretary to the Government
of Mysore, Bangalore.

Sir,

In reply to your Circular No: 631-
7/Mar 5-5-5-10 dated 25-11-1912, re
the keeping of Mazrai Accounts I
have the honor to state that the opinions
of the Amildars & Assistant Commissioners
have been called for and on receipt
of their reports, the original order of
Government will be replied to.

I have the honor to be, Sir,
Your most obedient Servant
[illegible]
Deputy Commissioner
Kadur

VII 15/V 7

1391

10/2 to 13

191 9 M 2

555 10

From The Deputy Commissioner Bangalore Dt.

To

The Secretary to the Government of Mysore Genl & Rev Depts (Municipal)

Dated 17/2/13

Despatched

Received

General No. 8354

No.

Enclosure No.

Forwards his opinion in the matter of adopting the suggestions made by the Comptroller for keeping the Municipal accounts

Office of the Deputy Commissioner

Bangalore District.

Dated Bangalore, 15th February '13

No. S.364

FROM,

B.J.Kumaraswami Naik Esq., B.A.,

Deputy Commissioner, Bangalore District.

To

K.R.Sreenivasa Iyengar Esq., M.A.,

Offg:Secretary to the Government of H.H.

the Maharaja of Mysore, Genl and Rev.Deptts.

Sir,

With reference to Government circular order No.2749-56/Muz. 555-10 dated the 14th May 1912, calling for opinion in the matter of adopting the suggestions made by the Comptroller for keeping the Muzrai accounts, I have the honor to state that the Pudavat and offerings made by the devotees and pilgrims for certain sevas such as Abhisheka, Kunkamarchane etc.and expended then and there may be omitted from the monthly account(Muzrai Form No.26)and -- such items of income and expenditure may be made to be separately accounted for and the columns 7 and 8 on the receipt side and 15 and 16 on the expenditure side in the above form may be expunged so that the statement may include only such items as are taken -- into Treasury accounts.

2. Instead of submitting the accounts from the Taluks direct to the Muzrai Superintendent, they may be ordered to be submitted in the 1st instance to the Deputy Commissioner's Office, wherein a -- consolidated statement giving details for the several major Institutions and clubbing together the transactions of the minor institutions in the District will be prepared Talukwar and submitted to the -- Muzrai branch of the Secretariat together with the treasury certificate in token of the verification of the figures with the Treasury account. This system I think will bring about the reconciliation of the accounts.

3. In some of the Taluks individual personal leagers for each of the Muzrai Institutions are not maintained at all, and in certain cases where they are maintained the balances do not seem to be --

be correct. Unless the opening balances on a certain definite date are known, these ledgers cannot be opened and brought up to date so that at any time the amount at the credit of a -- particular institution may tally with that shown in the accounts of the Comptroller's Office. The Comptroller may therefore be requested to furnish the Deputy Commissioners with-- lists of opening balances of the Major Institutions at least for communication to the respective Taluks.

4. With the above alteration, I beg to state that the suggestions of the Comptroller may be adopted.

I have the honor to be

Sir,

Your most obedient servant.

Deputy Commissioner.

VII 1/3

1913

From The Deputy Commissioner, Tumkur District

To The Secretary to the Govt of H. H. the Maharaja of Mysore General & Revenue Departments (Bangalore)

Dated 4th } March 1913
Despatched 7th }

Received

General No.
No. 438

Enclosure No.

DIARY No. 1547 /

19/2 13 6
Mysore
555-10
10

opinion on the suggestions made by the Comptroller as regards the steps to be taken to avoid differences which exist between the accounts of Inspection Establishments maintained by Taluk officers & those maintained in the Comptroller's office.

GPB—5,76,000—6 4 12

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur 4th September 1913.

From

C. S. Balasundaram Iyer, Esq. B.A.,
Offg. Deputy Commissioner,
Tumkur District.

To

K. R. Srinivasiengar Esq. M.A.,
Offg. Secretary to the Government
of His Highness the Maharaja of Mysore.
General and Revenue Departments.
(Nazrai) Bangalore.

Sir,

With reference to your Circular No.
2749-56/Nuz. Di 555-10 dated 14-5-1912, 29th Aug
my opinion on certain suggestions made by
the Comptroller as regards the steps that may
be taken to avoid differences that occur
between the accounts of Nazrai Institutions,
maintained in the Sales offices and those
recorded in the Comptroller's books, I have
the honour to state that the first cause
[illegible]

pointed out for the difference is that the managers of temples do not first remit the money that comes into their custody into the Government Treasuries and then draw the same for expenditure when required. Such items are included in the accounts of the Taluk offices, whilst they do not at all find a place in the accounts of the Comptroller's office, which are entirely based upon the receipts and payments made at the Government Treasuries. The remedy suggested for obviating this difference is that the managers of temples should not be allowed to retain in their own hands any kind of receipts of the temple and permitted to expend them without first remitting the same into the Treasury. This remedy is workable, no doubt, in the case of such receipts as are not intended or required, if at all for immediate expenditure, but only for expenses on a future occasion. In cases, however,

however, where money comes to the hands of the temple servants from devotees for certain specific seras to be performed the very day of payment or soon after, it will cause great inconvenience to rigidly enforce the suggested remedy. It is not possible to expect that the poor temple servants can undertake such expenses at their own cost drawing money at a future date upon bills for actual sum spent. This will cause a lot of inconvenience to the Temple servants and great delay in getting recouped the money expended by them. Of course, if money of this nature is not considered as a receipt at all and if the remedy suggested does not apply to such items or a certain permanent advance is left with the managers to meet such charges, there may not be any practical difficulty in adopting the same for obviating this point of difference. The Comptroller's suggestion regarding the inclusion

or

or otherwise of the interest on Sudrwat
Funds in the accounts of the Muzrai
Institutions may also be adopted In
this connection, I beg to state also that
the exercising of too much centralised
Control by Government over the Expenditure
of minor temples is not desirable, as
a measure of policy The other causes
pointed out for the difference in balances
are also real and the remedies suggested
to obviate the same
are useful and may therefore be
adopted.

I have the honor to be,
Sir,
Your most obedient Servant

C Balasundaram Ayyar
Rt Deputy Commissioner

MRD

VII
15 11

1913-14

From The Deputy Commissioner
Kadur District.

To The Secretary to the
Government of Mysore,
General & Revenue Depts.
Bangalore

Dated 15.11.13

Despatched 17.11.13

Received

General No. 250
No.

Enclosure No. Nil.

DIARY No 956
19/3-19/4.
SECTION Misc.
No. 550-10
No. 11

Submitting opinion re the disagreement between the accounts of Mudgarai Institutions maintained in the Taluk offices and those recorded in the Comptroller's Books.

GPE—50 000—5 1 13

1913.

From

The Deputy Commissioner,
Kadur District.

To

The Secretary to Govt.
General and Revenue
Departments, Bangalore.

Dated 15th November 1913.

Despatched 17th — Do —

Received

General No. 250-

No.

Enclosure No. —

Sir.

With reference to your circular no 2749-56 Mwz F 555-10 dated 14th May 1912, calling for my opinion on the Suggest-ions of the Comptroller regarding the disagree-ment between the accounts of Muzrai Institutions maintained in the Taluk Offices and those recorded in the Comptroller's books

GPB—50,000—8-1 13

I have the honor to state as follows:-

The causes of difference between the Taluk and the Comptroller's accounts as summarised by the Comptroller are,

(1) The inclusion in the Taluk accounts of some items of revenue of the temples which are not remitted into the Treasury and consequently not taken into the Temple accounts in the Comptroller's Office.

(2) The inclusion in the Taluk accounts of items of expenditure incurred by the managers, out of moneys which come into their hands from other sources, and not from that drawn on bills from the Government Treasury.

(3) Omissions in the Taluk accounts

of

of Some items of expenditure incurred in places other than the one at which the institution is situated.

(4) Omission in the Taluks to note the grant by Government of Contribution for Construction or repair of temples &c -

and (5) The maintenance of Sepa-rate Savings Bank accounts in the Taluk on behalf of temples with deposits that are not of a fiduciary nature.

(a) To avoid differences arising from No 1 Supra, the Comptroller Suggests that the Taluk authori-ties Should be directed to remit into the Government Trea-sury all revenue of the temple

coming into their hands and not to utilise such revenue for any expenditure directly. But, I think, that the procedure suggested by the Comptroller cannot be easily adopted in cases of institutions of the ellaqad Taluks of the District whose annual income is realised both in money and in kind. For instance, one candy of paddy and one maund of arecanut are being shown in the ellwzrai accounts of Koppa Taluk under the head "Receipts" as being equivalent to one rupee and six rupees respect-ively. This cannot be shown as such in the Treasury Accounts as no money will be actually credited to the Treasury. To keep both these accounts in agreement, the produce of the Temple will

have to be sold by public auction, the sale proceeds being in the usual course credited to the treasury. If this is to be done to facilitate the uniformity of accounts, a regular scale of pay in cash will have to be fixed for those who are at present in receipt of pay in kind.

(b) Further, in cases where devotees pay money for certain "Sevas" to be performed in temples, the procedure of crediting such sums, first to the Treasury and the drawing the same on bills from the Treasury would be very inconvenient though not impossible in the case of institutions situated in Taluk Head Quarters, as it entails undue delay and hardship to devotees. As regards the institutions situated in other than

Taluk Head Quarters, it would be impossible to adopt the procedure Suggested above, as in Some cases roads to Taluk Head Quarters in ellaluad tracts would become unpass-able especially in rainy Seasons to admit of the amount given by devo-tees being credited to the Treasury. For the reasons set forth above, the income from the Pudwat funds may also be made an exception.

(C) As for avoiding the differences arising from nos 2, 3, 4 and 5 Supra, I am opinion that the remedies Suggested by the Comptroller may be adopted.

I have the honor to be,

sir,

your most Obedient Servant,

Deputy Commissioner,

Kadur District.

NS.